(d) by when their pay scales are likely to be revised?

THE MINISTER OF STATE IN THE MINISTRY OF HEALTH AND FAMILY WELFARE (SMT. D. K. THARA DEVI SIDDHARTHA): (a) Pharmacists, E.C.G. technicians/Dental Technicians are Group 'C' posts performing duties of higher nature than Dressers belonging to Group 'D' category. The educational qualifications are also higher for the former posts. Therefore, Dressers are not eligible for pay at par with pay scale of Homoeopathic Pharmacists and E.C.G./Dental technicians.

(b) No.

(c) and (d) In view of above, question does not arise.

Payment of bonus to Central Government employees

1219. SHRI RAJUBHAI A. PARMAR: Will the Minister of FINANCE be pleased to state:

(a) whether the proposal to pay bonus to the Central Government employees for the year 1990-91 is under consideration of Government;

(b) if so, by when a decision thereon is likely to be taken;

(c) whether the ceiling limit for the payment of bonus is likely to be increased; and

(d) if so, what are the details thereof?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI SHANTARAM POTDUKHE):

(a) Yes, Sir.

(b) A decision is likely to be taken shortly.

(c) and (d) The Central Administrative Tribunal, Principal Bench, New Delhi, in a batch of applications field before it, has held that the applicants (who represent a section of the Central Government employees) shall be entitled to the payment of Productivity Linked Bonus/Ex-gratia as long as their emoluments do not exceed Rs. 3500/- per month, as against the existing eligibitly ceiling of Rs. 2500/- per month. The order of the Tribunal is receiving attention of Government.

Floting of shares of Nationalised banks for private ownerships

1220. SHRI ASHIS SEN: Will the Minister of FINANCE be pleased to state:

(a) whether Government are contemplating any scheme to float additional share of nationalised commercial banks and market them for private ownership;

(b) if so, what are the names of the banks under this scheme;

(c) whether this will be in conflict with the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 and relevant rules thereunder; and

(d) if so, what are the facts, circumstances and the reasons therefor?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI DALBIR SINGH): (a) There is no such proposal under consideration of Government at present.

(b) and (d) Do not arise.

Highest income tax outstanding against a firm and individual

1221. SHRI SATYA PRAKASH MALAVIYA: Will the Minister of FINANCE be pleased to state:

(a) what are the names of the firms and the individuals against whom highest income tax amount is outstanding; and

(b) the time since when these are outstanding and what steps have been taken by Government to recover the amount?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI RAMESHWAR THAKUR): (a) The names of the firm and the individual against whom highest income-tax amount was outstanding as

on 1-4-1991 are M/s. Parikh Brothers, Bombay and Shri Vinod Kumar Didwania, Madras respectively.

(b) These income-tax demands were raised at different points of time from 1983-84 to 1990-91. In the case of M/s. Parikh Brothers, a large part of the demand is disputed in first appeals before the Commissioner (Appeals) who has been requested for prioroity disposal of appeals. All known assets were also attached by the Tax Recovery Officer but because of certain problems with the courts and the banks, no recovery could be made so far. In the case of Shri Vinod Kumar Didwania also, his share in the immovable property stands attached. The Income-tax Department is also taking steps to enforce its claim of recovery for appropriating goods worth Rs. 274.24 lakhs involved in court proceedings before the High Court and the Supreme Court. Prosecution has also been launched against the assessee for non-payment of taxes.

Norms for charging excise duty on manufactured goods

1222. SHRI SATYA PRAKASH MALAVIYA: Will the Minister of FINANCE be pleased to state:

(a) what is the basis of charging excise duty on manufactured goods;

(b) whether it is charged on value of manufactured goods or on the value addition at each state of manufacture; and

(c) what is percentage of the excise duty worked out on different staple fibres/filament yarns on value of goods; value addition in the man-made/synthetic textile fibre sector, where specific rates of excise duties are charged?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI RAMESHWAR THAKUR): (a) Excise duty on manufactured goods is levied under section 3 of the Central Excises and Salt Act, 1944. In addition, there are other type of excise duties which are levied under different enactments.

(b) In general, excise duty is charged on the value of the manufactured goods and not on the value addition at each stage of manufacture.

(c) Man-made fibres and filament yarns are chargeable to excise duty on the basis of the weight and not on *ad valorem* basis. The incidence of excise duty will vary from manufacturer to manufacturer, and also on the variety of fibre or yarn produced. The normal prices of such fibres and yarns as defined in section 4 of the Central Excises and Salt Act, 1944 are not available since these are not required to be furnished by the manufacturers. However, based on the average market prices prevailing *now*, the estimated incidence of excise duty in *ad valorem* terms in respect of representative varieties of major fibres and filament yarns works out to be as under:

	Estimated Incidence of excise duty in ad valorem terms
1. Polyester filament yarn	—105 % to 120%
2. Nylon filament yarn	—60% to 70%
3. Viscose filament yarn	—45%
4. Polyester fibre	—20%
5. Viscose fibre	—25%
6. Acrylic fibre	—25%